

REVENUE MEMORANDUM ORDER NO. 74-99 issued September 17, 1999 provides the guidelines and procedures in the administration of Qualifying Examination for Revenue Officers who may be assigned at the Large Taxpayers Service (LTS). Revenue Officers who meet the following criteria are eligible to take the LTS qualifying examination: a) permanent employee of the BIR; b) Revenue Officers I, II or III; c) a CPA or Lawyer or both; d) with at least three (3) years experience as field audit examiner; and e) without administrative and or criminal case(s) filed with the Sandiganbayan, Civil Service Commission and Internal Security Division of the BIR.